

time for listing and assessing property each year, whenever the board shall be satisfied that any particular property has been valued out of proportion to any adjacent or similar property, or that the value placed thereon has been increased or decreased by reason of changed conditions due to improvements, destruction or dilapidation, or other circumstances which have caused a material increase or decrease in the value of the property.

Reasons justifying change.

SEC. 5. *Tax Supervisor.* It shall be the duty of the board of commissioners, not later than the first regular meeting in April of each year, to appoint some competent person as tax supervisor who shall perform the following duties under the direction of the board:

Election of tax supervisor.

Duties.

(1) He shall have the general supervision of the tax listers and assessors appointed by the board as provided by law, and shall advise, direct and assist them in the performance of their duties in listing and assessing the property for taxation.

General supervision of tax-listers and assessors.

(2) He shall require the tax listers and assessors to file their reports with him and he shall examine such reports and see that they are properly and accurately made out.

Examination of reports.

(3) He shall prepare the tax books for the sheriff or tax collector, and shall keep in his office in books prepared for the purpose a correct record of all the property listed for taxation in the county, with the names of the persons liable for the tax, and the amount of the tax thereon, together with the names of the persons listed for poll tax.

Preparation of tax books.

Record of property listed.

Names of persons liable for tax.

Amount of tax.

(4) He shall make diligent investigation to ascertain that all the taxable property has been returned for taxation and properly valued, and he shall report to the board of commissioners all property which has not been listed for taxation or which has been improperly valued. For the purpose of such investigation, he may be authorized by the board to examine the owners or other persons as witnesses under oath and report the result of such investigation to the board.

Names listed for poll tax.

Investigation of returns and valuations.

Report of unlisted and improperly valued property.

Power to examine under oath.

Report of investigations.

(5) He shall ascertain from the register of deeds at least once in each month, and more frequently if so directed by the board, all conveyances of land and transfers of property filed and registered in his office during the time specified, and he shall note the same upon the tax records as a basis for ascertaining the ownership of property for taxation and the amount of solvent credits. It shall be the duty of the register of deeds to furnish such information to the tax supervisor when so requested.

Ascertainment of conveyances of land and transfer of property.

Notation on tax records.

Register of deeds to furnish information.

(6) That the tax supervisor shall perform such other duties as the board of commissioners may direct in carrying out the provisions of the general law for the listing and assessing of property for taxation.

Other duties as required by commissioners.